
Whatcom Community College

Agency: 621

Audit Report:	2003 Higher Education System Report
Finding Number:	03-02
Finding:	Whatcom Community College does not have adequate internal controls and monitoring over contracts and revenue collection.
Resolution/Status:	<p>The finding focuses on four separate areas. The College has/will take corrective action in each area as follows:</p> <ul style="list-style-type: none">⌘ Athletic Events: The College has prepared and will continue to prepare written agreements that formalize relationships and document expectations between the college and local businesses.⌘ Pavilion Signage: The College has and will continue to keep current written agreements regarding signage with local businesses. College staff has removed, and in the future will remove, all signage for which a current agreement is not in place.⌘ Facility Rentals: The College has formalized a policy on the billing and aging of the accounts in question with the purpose of ensuring that they can be successfully, financially audited.⌘ Food Services: The College investigated the current food service contract and related practices to ascertain what changes were necessary to properly document amounts due the food vendor. An amended contract was signed with vendor effective September 2, 2004.
Agency Contact:	Douglas Buck, Business Manager Administrative Services Whatcom Community College 237 W Kellogg Road Bellingham, WA 98226 (360) 676-2170 ext. 3234 dbuck@whatcom.ctc.edu

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Finding Number: 03-03

Finding: Whatcom Community College does not have adequate internal controls and monitoring over bookstore inventory.

Resolution/Status: A new computer-based, perpetual inventory system was purchased and placed in operation for the start of the College's Fall Quarter, September 22, 2004.

Agency Contact: Jon Spores, Bookstore Manager
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